

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,	:	Case No. 3:15-cr-104
	:	
vs.	:	Judge Timothy S. Black
	:	
FESUM OGBAZION,	:	
	:	
Defendant.	:	

**VERDICT FORM**

As to **Count 2** of the Superseding Indictment, charging conspiracy to commit wire fraud, in violation of 18 U.S.C. § 1349, WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:   X   NOT GUILTY:                     

As to **Count 3** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 26, 2011; Wire Transmission Amount – \$1,262,197; Deposit to ICS prepaid card servicing account at National Bank of Commerce), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:   X   NOT GUILTY:                     

As to **Count 4** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 28, 2011; Wire Transmission Amount – \$1,906,199; Deposit to ICS prepaid card servicing account at National Bank of Commerce), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:   X   NOT GUILTY:

As to **Count 5** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 31, 2011; Wire Transmission Amount – \$17,740,900; Deposit to ICS prepaid card servicing account at National Bank of Commerce), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                                 

As to **Count 6** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – February 7, 2011; Wire Transmission Amount – \$4,000,000; Deposit to ICS prepaid card servicing account at National Bank of Commerce), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                                 

As to **Count 7** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – February 11, 2011; Wire Transmission Amount – \$898,615; Deposit to ICS prepaid card servicing account at National Bank of Commerce), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                                 

As to **Count 8** of the Superseding Indictment, charging money laundering, in violation of 18 U.S.C. § 1956(a)(1)(A)(ii) (Wire Transmission Date – January 31, 2011; Wire Transmission Amount – \$149,800; Transfer from ICS Account at National Bank of Commerce to Integrated Capital Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:                                  NOT GUILTY:       X

As to **Count 9** of the Superseding Indictment, charging money laundering, in violation of 18 U.S.C. § 1956(a)(1)(A)(ii) (Wire Transmission Date – January 31, 2011; Wire Transmission Amount – \$227,522; Transfer from ICS Account at National Bank of Commerce to Integrated Capital Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:       X      

As to **Count 10** of the Superseding Indictment, charging money laundering, in violation of 18 U.S.C. § 1956(a)(1)(A)(ii) (Wire Transmission Date – February 8, 2011; Wire Transmission Amount – \$24,734; Transfer from ICS Account at National Bank of Commerce to Integrated Capital Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:       X      

As to **Count 11** of the Superseding Indictment, charging money laundering, in violation of 18 U.S.C. § 1956(a)(1)(A)(ii) (Wire Transmission Date – February 8, 2011; Wire Transmission Amount – \$36,867; Transfer from ICS Account at National Bank of Commerce to Integrated Capital Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:       X

As to **Count 12** of the Superseding Indictment, charging money laundering, in violation of 18 U.S.C. § 1956(a)(1)(A)(ii) (Wire Transmission Date – February 8, 2011; Wire Transmission Amount – \$1,546,550; Transfer from ICS Account at National Bank of Commerce to Integrated Capital Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:   X  

As to **Count 13** of the Superseding Indictment, charging money laundering, in violation of 18 U.S.C. § 1956(a)(1)(A)(ii) (Wire Transmission Date – February 15, 2011; Wire Transmission Amount – \$504,547; Transfer from ICS Account at National Bank of Commerce to Integrated Capital Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:   X  

As to **Count 14** of the Superseding Indictment, charging bank fraud, in violation of 18 U.S.C. § 1344, WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:   X   NOT GUILTY: \_\_\_\_\_

As to **Count 15** of the Superseding Indictment, charging tax evasion, in violation of 26 U.S.C. § 7201, WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:   X   NOT GUILTY: \_\_\_\_\_



In the event you have found the defendant **FESUM OGBAZION** guilty as to Count 15, have you unanimously found the Government has proven, beyond a reasonable doubt that an affirmative act constituting tax evasion occurred after August 25, 2009?

YES:       X       NO:                     

As to **Count 16** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of ITS Financial; Calendar Year 2009 2nd Quarter; Approximate Unpaid Payroll Tax Amount – \$161,416), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

In the event you have found the defendant **FESUM OGBAZION** guilty as to Count 16, have you unanimously found the Government has proven, beyond a reasonable doubt, that the failure to pay became or continued to be willful after August 25, 2009?

YES:       X       NO:                     

As to **Count 17** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of ITS Financial; Calendar Year 2009 3rd Quarter; Approximate Unpaid Payroll Tax Amount – \$184,374), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:

As to **Count 18** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of ITS Financial; Calendar Year 2009 4th Quarter; Approximate Unpaid Payroll Tax Amount – \$189,645), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

As to **Count 19** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of ITS Financial; Calendar Year 2010 1st Quarter; Approximate Unpaid Payroll Tax Amount – \$161,276), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

As to **Count 20** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of TaxMate; Calendar Year 2009 2nd Quarter; Approximate Unpaid Payroll Tax Amount – \$44,325), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

In the event you have found the defendant **FESUM OGBAZION** guilty as to Count 20, have you unanimously found the Government has proven, beyond a reasonable doubt, that the failure to pay became or continued to be willful after August 25, 2009?

YES:       X       NO:

As to **Count 21** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of TaxMate; Calendar Year 2009 3rd Quarter; Approximate Unpaid Payroll Tax Amount – \$58,844), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

As to **Count 22** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of TaxMate; Calendar Year 2009 4th Quarter; Approximate Unpaid Payroll Tax Amount – \$76,068), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

As to **Count 23** of the Superseding Indictment, charging failure to pay over payroll tax, in violation of 26 U.S.C. § 7202 (On behalf of TaxMate; Calendar Year 2010 1st Quarter; Approximate Unpaid Payroll Tax Amount – \$57,757), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:                     

As to **Count 24** of the Superseding Indictment, charging conspiracy to defraud the IRS and to commit wire fraud, in violation of 18 U.S.C. § 371, WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY:       X       NOT GUILTY:

In the event you have found the defendant **FESUM OGBAZION** guilty as to Count 24, have you unanimously found the Government has proven, beyond a reasonable doubt that an overt act was committed by a conspirator for the purpose of advancing or helping the conspiracy after January 24, 2012?

YES: ~~X~~ WTN

NO: X

As to **Count 25** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 24, 2012; Wire Transmission Amount – \$10,000,000; Deposit to Tax Tree Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_

NOT GUILTY: X

As to **Count 26** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 25, 2012; Wire Transmission Amount – \$3,600,000; Deposit to Tax Tree Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_

NOT GUILTY: X

As to **Count 27** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 26, 2012; Wire Transmission Amount – \$6,039,232; Deposit to Tax Tree Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_

NOT GUILTY: X



As to **Count 28** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – January 30, 2012; Wire Transmission Amount – \$55,000,000; Deposit to Tax Tree Account at Bank of America), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:   X  

As to **Count 29** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – February 1, 2013; Wire Transmission Amount – \$32,180,223; Deposit to Tax Tree Account at Wells Fargo), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:   X  

As to **Count 30** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – February 4, 2013; Wire Transmission Amount – \$13,526,262; Deposit to Tax Tree Account at Wells Fargo), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:   X  

As to **Count 31** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – February 5, 2013; Wire Transmission Amount – \$12,748,729; Deposit to Tax Tree Account at Wells Fargo), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_ NOT GUILTY:   X

As to **Count 32** of the Superseding Indictment, charging wire fraud, in violation of 18 U.S.C. § 1343 (Wire Transmission Date – February 6, 2013; Wire Transmission Amount – \$38,516,524; Deposit to Tax Tree Account at Wells Fargo), WE, THE JURY, find the defendant **FESUM OGBAZION**:

GUILTY: \_\_\_\_\_

NOT GUILTY:   X  

Dated this   2   day of   June  , 2017.

